IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 15671 of 2007(N)

PETITIONER:

BEEKY CHEERAN, SHA RUBBER COMPANY,
THACHAMPARA, PALAKKAD.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

ASSISTANT COMMISSIONER I (AUDIT ASSMT),
COMMERCIAL TAXES, PALAKKAD.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 24/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 15671/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE NOTICE UNDER SECTION 24 OF THE KVAT ACT DATED 21/03/2007 ISSUED BY RESPONDENT.

P2 : COPY OF THE APPLICATION FOR ADJOURNMENT DATED 30/04/2007.

P3 : COPY OF THE ASSESSMENT ORDER NO.A.421/07/06-07/OCT. 2006 DATED 30/04/2007.

P4 : COPY OF THE DEMAND NOTICE FOR THE YEAR 2006-07 DATED 30/04/2007.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15671 of 2007

Dated, this the 24th day of August, 2007

J U D G M E N T

Since petitioner has filed appeal and Rs.40,000/- towards disputed tax is stated to be paid, this writ petition is disposed of directing the appellate authority to hear petitioner and dispose of the appeal within three months from the date of production of a copy of this judgment. However, if petitioner has not paid Rs. 40,000/- in terms of interim order in this writ petition dated 24/05/2007 recovery of balance tax can be made and if paid, recovery will remain stayed till disposal of the appeal.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg